

Low Incidence Disabilities
(Special Education Service Agency – SESA)
Department of Education & Early Development – Program 22

I. PROGRAM OBJECTIVES

The objective of the program is to make more special education and related services available to exceptional children, as that term is defined in AS 14.30.350. Alaska Statute has designated the Special Education Service Agency (SESA), a public organization, to administer the program.

II. PROGRAM PROCEDURES

AS 14.30.610 assigns the administration of SESA to the Governor's Council on Disabilities and Special Education. The agency provides outreach services to school districts to serve students with low incidence disabilities. Under AS 14.30.650, SESA is allocated a set amount for each special education student in the State in average daily membership or the equivalent of 2% of funds appropriated by the State for special education for that fiscal year, whichever is greater.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

Funds must be expended for the administration and operation of a program that provides special education services as detailed in AS 14.30.630(b)(1).

Suggested Audit Procedure

- Test transactions to determine whether expenditures are necessary and reasonable for the performance and administration of the program, and are authorized or not prohibited under applicable guidelines and regulations.

B. ELIGIBILITY

Compliance Requirement

AS 14.30.640 describes the eligibility requirements for school districts and REAA's to receive SESA services.

Suggested Audit Procedure

- Review and evaluate policies and procedures for ensuring eligibility compliance.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

AS 14.30.630(b)(3) require SESA to provide the Department with a two-year plan of operation including a description of the services to be offered by the agency, the method by which the services will be evaluated, information on the number of students and school district personnel to be served, and a schedule of funds available to the agency from all sources.

The grant agreement specifies other reporting requirements.

Suggested Audit Procedures

- Review procedures for preparing reports and evaluate for adequacy;
- Review a sampling of reports for completeness of submission;
- Trace data in selected reports to the supporting documentation; and
- Evaluate adjustments, if any, for propriety.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

AS 14.30.630(b)(1)(A) and (B) require SESA to provide itinerant outreach services to deaf, deaf-blind, mentally retarded, hearing impaired, blind and visually impaired, orthopedically handicapped, other health-impaired, severely emotionally disturbed, and multi-handicapped students. Additionally, the agency must provide special education instructional support and training of local school district special education personnel.

Suggested Audit Procedure

- Determine whether these services were provided through discussions with appropriate personnel or other means.

Compliance Requirement

AS 14.30.630(b)(2) require SESA to provide an annual audit.

Suggested Audit Procedure

- Determine whether the required audit was performed for the prior fiscal year and forwarded to the appropriate State agency.

Compliance Requirement

Carryover of funds between fiscal years is allowed, however, neither a negative fund balance nor an excessive fund balance is allowed. Funds must be maintained in SESA's accounting records in a manner that will allow the fund balance of the Low Incidence Disabilities program to be determined and reported in their annual independent audit report.

Suggested Audit Procedures

- Review the accounting records to determine whether the requirements for reporting the Low Incidence Disabilities program fund balance has been met; and
- Evaluate whether the fund balance appears excessive.

Modified 5/00